

I had the privilege today of presenting these honors to Officer Porter during a ceremony in my office. His career in law enforcement stands as a model to all who aspire to public service, and his courage in the face of catastrophic injury serves as an inspiration to every American.

HONORING RHONDA (RANDI)
WEINGARTEN

HON. ELIOT L. ENGEL

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, June 25, 1998

Mr. ENGEL. Mr. Speaker, today I would like to praise a woman who has accomplished much. Rhonda (Randi) Weingarten is the new president of the 130,000-member United Federation of Teachers, the largest local union in the United States. She is also vice president of the 960,000 member American Federation of Teachers, the UFT's national affiliate and is a member of the Board of Directors of both the New York State United Teachers and the New York City Central Labor Council.

From 1986 to 1998 Randi served as counsel to UFT President Sandra Feldman, taking a lead role in contract negotiations for teachers and other school employees. When Ms. Feldman became president of the American Federation of Teachers, Randi was selected to serve as president. She has a B.S. from Cornell and graduated cum laude from the Benjamin N. Cardozo School of Law. She was also an adjunct professor at Cardozo from 1986-91. She first became affiliated with the UFT when working for a prestigious law firm which had the union as a client.

She has served as legislative assistant for the New York State Senate Labor Committee and as a mediator on disputes originating in the New York Criminal Court. She has served as a member of the board and then as chairperson of the Health Insurance Plan of Greater New York. She is also a certified teacher of social studies and American History.

Randi continues to advance the cause of education in New York. I look forward to working with her to keep the education of our youth as the highest priority of the people and our governments at every level.

TRIBUTE TO MACGREGOR RANCH

HON. BOB SCHAFFER

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Thursday, June 25, 1998

Mr. BOB SCHAFFER of Colorado. Mr. Speaker, I rise today to acknowledge the history and legacy of one of Colorado's oldest and largest historic cattle ranches, the MacGregor Ranch, and to pay tribute to all of those that worked to create, operate and protect it. This scenic, 3,000-acre ranch is located near the growing town of Estes Park and Rocky Mountain National Park.

Homesteaded by Alexander and Clara MacGregor in 1873, the MacGregor ranch will celebrate its 125th anniversary as a working ranch on August 28 and 29, 1998. Moreover, Clara MacGregor, the first postmistress in Estes Park, will be honored with a commemorative postmark.

The MacGregor's granddaughter, Muriel Lurilla MacGregor, ran the ranch until her death in 1970. A remarkable woman, Muriel earned a law degree from the University of Denver at a time when women lawyers were practically unknown. She also held degrees from the University of Colorado and from Colorado College. Hoping to preserve the beautiful ranch, Muriel's estate planning called for the ranch to be held in trust, and operated as it had been.

The Internal Revenue Service, however, disagreed and attempted to collect over two million dollars in inheritance taxes and fees from the relatives of Mrs. MacGregor. Fortunately, some civic-minded volunteers and a few lawyers in the Colorado Attorney General's Office worked diligently to prevent that, and to save the ranch from impending litigation and sale. Attorneys Ruth Anne Garland, James Riles and Howard Kennison put in eight years of hard work on the issues. They contributed their time and expertise to help resolve the many complex legal and tax issues clouding the future of the ranch. Gladys Thomson, and Orpha Kendall contributed considerable time and labor to keep the ranch operating after Muriel's death. With all of their help, the IRS negotiated a solution, and the Department of the Interior contributed funds for a scenic easement on the property. The MacGregor Ranch has now been listed on the National Register of Historic Places.

Volunteers now staff a visitors center for the charitable trust that holds and operates the ranch. Notably, the ranch attracted nearly seven thousand people last year. They come from around the nation to witness the active cattle ranch, and to revel in scenery and history as rugged as the Rocky Mountains. Students and youth groups make up a large proportion of the visitors. At the MacGregor ranch, children see how the hardy pioneers once made their living from the land. I am encouraged that all of those children have the opportunity to see how a ranch operates, and to see what good stewards of the land Colorado ranchers have been.

Mr. Speaker, the MacGregor family has left a lasting legacy for all of us to enjoy. I salute them, and all of the good people who worked to preserve that legacy. We all have a lot to gain from preserving our history and preserving the ranching way of life.

THE ADOPTION TAX CREDIT AND
EASING ADOPTION COSTS

HON. NEWT GINGRICH

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, June 25, 1998

Mr. GINGRICH. Mr. Speaker, I would like to commend to the attention of my colleagues the following editorial from the Marietta Daily Journal, which recognizes the importance of the Adoption Tax Credit passed by Congress in 1996 and urges further Congressional action to ease the costs involved in adopting a child.

[From the Marietta Daily Journal]

"AYE" TO ADOPTION CREDIT

People adopt children for lots of reasons. However, the desire to gain a tax break is not one of them. Yes, adoptive parents do receive a tax break from Uncle Sam, but the

amount scarcely comes close to what the adoption process actually costs.

Prospective adoptive parents easily can incur legal fees, medical bills, travel expenses and other costs in excess of \$20,000, according to Cobb County's Mark Johnson, executive director of the Hope for Children adoption agency.

With that in mind, House Speaker Newt Gingrich has announced a push to raise the adoption tax credit to \$8,000 from \$5,000 in hopes of spurring more people to adopt. He also would make the credit available to upper-income adoptive parents. And Mr. Gingrich knows a bit about adoption, having been adopted as a boy by his mother's second husband.

The speaker reasons that children who are adopted are more likely to grow up loved and as contributing members of society than children who spend their youths as wards of the state.

"It is so much better to have an adoption-child tax credit, which is one-third to one-fourth the cost of a year in prison, than it is to have that child end up 16 years later in jail," he said.

An increase in the tax credit would increase the number of adoptions of children that are least likely to be adopted—disabled children, minorities and siblings. Gingrich also announced plans to push for a change in the law that would limit the legal rights of biological parents who refuse to sign adoption papers, even though they fail to support their children financially.

"You can't run a society in which a totally irresponsible person, possibly to blackmail money out of you, can refuse to sign a document for a child they're providing no support for," he argued.

That makes perfect sense to us. And as for increasing the tax credit, the HOPE agency's Johnson predicts the number of adoptions would double if it was increased. That also makes sense, and we hope Congress heeds the speaker's advice.

INTRODUCTION OF THE INTERNATIONAL TAX SIMPLIFICATION
FOR AMERICAN COMPETITIVENESS ACT

HON. AMO HOUGHTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, June 25, 1998

Mr. HOUGHTON. Mr. Speaker, I am joined by my colleagues, Messrs. LEVIN, CRANE, MATSUI, HERGER, JOHNSON, ENGLISH and NEAL, in introducing legislation to simplify and reform our current international tax laws. As all of you know, we are in a period of fundamental re-examination of the Internal Revenue Code. One of the most complicated and impenetrable areas of the Code and most in need of change is the foreign area. Our international trade laws have gotten ahead of our tax laws for this area. We consider our bill to be a "down payment" on needed changes in this area.

Now as we begin the process of re-examining in fundamental ways our income tax system, we believe it imperative to address the area of international taxation. In an Internal Revenue Code stuffed with eye-glazing complexity, there is probably no area that contains as many difficult and complicated rules as international taxation. Further, I cannot stress enough the importance of continued discussion between the Congress and Treasury of